

IN THE CLAIMS

The following listing of the claims is provided in accordance with 37 C.F.R. § 1.121:

1. (original) A soft magnetic particle comprising:

an elongated first portion formed of a soft magnetic material; and

a second portion disposed on said first portion in an amount from about 0.05 weight percent to about 1 weight percent, said second portion being formed of an electrically insulating material.
2. (original) The soft magnetic particle as in claim 1, wherein said amount is from about 0.1 weight percent to about 0.15 weight percent.
3. (original) The soft magnetic particle as in claim 2, wherein said electrically insulating material comprises silicone.
4. (original) The soft magnetic particle as in claim 1, wherein said soft magnetic material comprises Fe or an Fe alloy.
5. (currently amended) The soft magnetic particle as in claim 4, wherein said Fe alloy comprises Fe and at least one element [[is]] selected from the group consisting of Co, Ni, Si, Al, B, P, C, Cr, Mn, and any combinations thereof.
6. (original) The soft magnetic particle as in claim 1, wherein said first portion has an aspect ratio of between about 20 to about 500.

7. (currently amended) The soft magnetic particle as in claim 6, wherein said first portion has a cross-sectional shape selected from the group consisting of a rectangular shape, a polygonal shape, an oval shape, an elongated circular shape, and any combinations thereof.

8. -24. (canceled).

25. (new) A soft magnetic particle comprising:

an elongated first portion formed of a soft magnetic material; and

a second portion disposed on said first portion in an amount from about 0.05 weight percent to about 0.15 weight percent, said second portion being formed of an electrically insulating material.

26. (new) The soft magnetic particle as in claim 25, wherein said electrically insulating material comprises silicone.

27. (new) The soft magnetic particle as in claim 25, wherein said soft magnetic material comprises Fe or an Fe alloy.

28. (new) The soft magnetic particle as in claim 27, wherein said Fe alloy comprises Fe and at least one element selected from the group consisting of Co, Ni, Si, Al, B, P, C, Cr, Mn, and any combinations thereof.

29. (new) The soft magnetic particle as in claim 25, wherein said first portion has an aspect ratio of between about 20 to about 500.

30. (new) The soft magnetic particle as in claim 29, wherein said first portion has a cross-sectional shape selected from the group consisting of a rectangular shape, a polygonal shape, an oval shape, an elongated circular shape, and any combinations thereof.

31. (new) A soft magnetic particle comprising:

a first portion formed of a soft magnetic material; and

a second portion disposed on said first portion in an amount from about 0.05 weight percent to about 0.15 weight percent, said second portion being formed of an electrically insulating material.

32. (new) The soft magnetic particle as in claim 31, wherein said electrically insulating material comprises silicone.

33. (new) The soft magnetic particle as in claim 31, wherein said soft magnetic material comprises Fe or an Fe alloy.

34. (new) The soft magnetic particle as in claim 33, wherein said Fe alloy comprises Fe and at least one element selected from the group consisting of Co, Ni, Si, Al, B, P, C, Cr, Mn, and any combinations thereof.

35. (new) The soft magnetic particle as in claim 31, wherein said first portion has an aspect ratio of between about 20 to about 500.

36. (new) The soft magnetic particle as in claim 31, wherein said first portion has a cross-sectional shape selected from the group consisting of a rectangular shape, a polygonal shape, an oval shape, a circular shape, an elongated circular shape and any combinations thereof.